

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-17

July 2, 1957

STATEMENT OF PROCESS BY BREWERS

Brewers and others concerned:

Purpose. The purpose of this industry circular is to advise any brewer, who plans to manufacture and sell fermented beverages under any name or description other than beer, ale, porter, or stout, that he should first submit to the assistant regional commissioner a statement of process for each such beverage, in order to furnish the basis for a proper decision as to whether the beverage can be taxed as a beer and is eligible for production in a brewery. Assistant regional commissioners will require the submission of such information under authority of 26 CFR 245.43.

Background. A brewer has requested permission to manufacture and market fermented beverages under names and descriptions other than beer, ale, porter, or stout. The names given to the beverages have caused questions to be raised concerning the products' eligibility to be taxed as beer and to be produced in a brewery. The prior filing of a statement of process in this instance would have enabled the assistant regional commissioner to arrive at an early decision in respect of such products, and might have made field investigation unnecessary.

Statement of Process. A statement of process for any fermented beverage which is to be produced and marketed by a brewer under any name or description other than beer, ale, porter, or stout should be prepared, in triplicate, on the brewer's letterhead and forwarded to the assistant regional commissioner. The statement will be deemed to be a part of the brewer's notice. The statement should show the name or other designation of the product, the kinds and quantities of materials to be used, the method of manufacture, and the approximate alcohol content of the finished product.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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